



**The Annual Income Tax Seminar
Real Estate and High-Tech Income Taxation Issues
7.0 Hours MCLE**

Monday, July 1, 2002 * 8:30 a.m. – 4:45 p.m.

Whittier Law School

3333 Harbor Blvd., Costa Mesa, California

For more info visit: www.calbar.ca.gov (the tax section page)

Presented by: The Income/Other Taxes Committee of the Taxation Section of the State Bar of California, in cooperation with the Tax Law Section of the Orange County Bar Association

Co-sponsored by: California Society of Certified Public Accountants, Los Angeles Chapter, Orange County-Long Beach Chapter, San Diego Chapter and Citrus Belt Chapter

AGENDA

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| 8:00 a.m. – 8:30 a.m. | Registration/Continental Breakfast |
| 8:30 a.m. – 8:35 a.m. | Welcome |
| 8:35 a.m. – 10:05 a.m. | Nuts and Bolts of IP and Tax Legal Issues – Understanding and Appreciating the Intersections
An overview to the law involving development, acquisition, disposition and revenue production of intellectual property – including patents, copyrights, and know-how. The discussion will include special tax incentives, federal and state tax traps, and current issues.
Curtis L. Harrington, Esq. , Long Beach
Alex Vigdorchik, Esq. , Arthur Andersen LLP, San Jose |
| 10:15 a.m. – 11:45 a.m. | Throwing in the Towel – Dealing with Issues that Arise in Voluntary and Involuntary Relinquishment of a High Tech Business
What tax and legal concerns exist when owners of a high tech company want to cash out, or are forced to go out of business? What happens to the intellectual property? What precautions should be set in place in forming a high tech business to address dissolution of the business? What tax traps and opportunities exist?
Kevin DeBre, Esq. , Brobeck, Phleger & Harrison, LLP, Los Angeles
Richard Fung, Esq. , Ernst & Young, LLP, Los Angeles |
| 11:45 a.m. – 12:25 p.m. | Lunch |
| 12:25 p.m. – 1:25 p.m. | Honorable Christopher Cox , Member of the United States House of Representatives, California 47 th Congressional District |
| 1:30 p.m. – 3:00 p.m. | Honorable D. Carlton Powell , United States Tax Court, Special Trial Judge
“Views From the Bench” |
| 3:15 p.m. – 4:45 p.m. | Developments in Like-Kind Exchanges in Real Property and other Techniques on Deferral of Gain on Disposition of Real Property
Terence F. Cuff, Esq. , Loeb & Loeb, LLP, Los Angeles
Stephen D. Rose, Esq. , Munger, Tolles & Olson, LLP, Los Angeles |



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- Taxation Section of the Los Angeles County Bar Association
- Taxation Section of the Pasadena Bar Association
- Long Beach Bar Association
- Orange County Chapter of Enrolled Agents
- California Association of Attorney-Certified Public Accountants

Presentations on Today's Key Real Estate and High-Tech Industry Income Taxation Issues:

- **Nuts and Bolts of IP and Tax Legal Issues** – Understanding and Appreciating the Intersection
- **Throwing in the Towel** – Dealing with Issues that Arise in Voluntary and Involuntary Relinquishment of a High Tech Business
- **Honorable Christopher Cox**, Member of the United States House of Representatives, California 47th Congressional District
- **Honorable Carlton D. Powell**, United States Tax Court, Special Trial Judge
- **Developments in Like-Kind Exchanges in Real Property and other Techniques on Deferral of Gain on Disposition of Real Property**

This Seminar qualifies for 7 hours of MCLE and tax specialization credit for attorneys and 7 hours of continuing professional education credits for certified public accounts and for enrolled agents.

Registration Form Annual Income Tax Seminar * Whittier Law School * Costa Mesa, California * July 1, 2002
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Note: One registrant per form. Photocopies may be used.

Name: _____
Firm: _____
Address: _____
City, State, Zip: _____
Phone: _____

Registration fee: \$100.00 prepaid. On-site registration \$120.00, on a space-available basis.

Written materials only, \$50.00, which includes shipping and handling.

Deadline: Your form and check, payable to The State Bar of California, or credit card info must be received by 6/27/02.

Mail to: Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

Make Checks payable to: The State Bar of California.

Fax to: Program Registrations at 415-538-2368. Credit card information is mandatory with faxed registration.

Questions: For registration information, please call 415.538.2508. For program content and/or Section information, please call 415.538.2580.

Refunds: All request for refunds must be in writing and received by June 27, 2002.

Special Assistance: For special assistance, call 415.538.2580 or TDD for speech and hearing impaired, please call 415.538.2231.

If you prefer a non-meat lunch, please check here: _____

CREDIT CARD INFORMATION: (VISA/MASTERCARD ONLY), AMOUNT TO BE CHARGED: \$ _____

We authorize the State Bar of California to charge my/our program registration to my/our VISA/MasterCard Account.
(No other credit card will be accepted.)

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